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8 UNITED STATES DISTRICT COURT
9 WESTERN DISTRICT OF WASHINGTON
AT TACOMA

10 UNITED STATES OF AMERICA,

11 Petitioner,

12 v.

13 RAJNEEL R. LAL,

14 Respondent.

CASE NO. 3:16-mc-5024 BHS-JRC

MAGISTRATE JUDGE
CERTIFICATION

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16 The undersigned Magistrate Judge is issuing this Certification pursuant to 28 U.S.C. §
17 636(e)(6) for the purpose of the District Court conducting a show cause hearing requiring the
18 respondent to show cause why he should not be found in civil contempt of court.

19 For purposes of the certification the Magistrate Judge certifies the following facts:

20 Petitioner originally completed service of the summons in accordance with 26 U.S.C.
21 §7603 by leaving an attested copy of the summons in an envelope attached to the front door of
22 respondent's residence (Dkt. 1-1). Petitioner failed to respond.
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1 This Court issued an Order of Enforcement of Summons on October 26, 2016 (Dkt. 6)
2 that was mailed by certified mail and signed for by Respondent's 17-year-old son, CL (Dkt. 8).
3 The Respondent again failed to appear and comply with the Order.

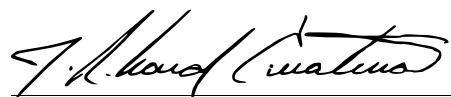
4 On January 9, 2017, the Court ordered Respondent to show cause why he should not be
5 held in contempt of court (Dkt. 9). The order directed the U.S. Marshal to serve a copy of the
6 order and the underlying petition on Respondent (*id.*). The show cause hearing was continued
7 twice while the U.S. Marshal's Office attempted service on Respondent at his last known
8 residence (Dkt. 14, 19).

9 Petitioner United States has provided the declaration of U.S. Marshal Byford in support
10 of the belief that Respondent is evading service (Dkt. 21).

11 Counsel for Petitioner requested the issuance of a bench warrant based on Respondent
12 Lal's failure to appear and comply with the Court's Order of Enforcement of Internal Revenue
13 Service Summonses. The undersigned granted the request for a bench warrant pursuant to 26
14 U.S.C. § 7604(b).

15 Petitioner Rajneel R. Lal has failed to appear for the court hearing and has failed to
16 comply with the summonses issued by the IRS. The undersigned recommends that the District
17 Judge conduct a hearing once Petitioner Rajneel R. Lal is arrested, or at such other time as set by
18 the District Judge, to hear evidence as to the act or conduct complained of and, if it is such as to
19 warrant punishment, punish the Respondent in the same manner and to the same extent as for a
20 contempt committed before a District Judge. 28 U.S.C. §636(e)(6).

21 Dated this 5th day of July, 2017.

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24 J. Richard Creatura
United States Magistrate Judge